

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 36 OF 2002

THE COMMISSIONER OF INCOME TAX

....Appellants

Versus

M/S PHIL CORP. LTD & ANR

....Respondents

Mr. S. R. Rivonkar, Advocate for the appellant.

Mr. M. S. Sonak, Advocate for the respondent No.1.

Coram:- R. M. LODHA &
N. A. BRITTO, JJ.

Date:- 5th September, 2005

P.C.

Heard. It is common ground that this tax appeal arises out of the assessment order made under Section 143(1)(a) of the Income-tax Act. It is also common ground that subsequent thereto, the regular assessment order has been passed by the Assessing Officer and that the order under Section 143(1)(a) has merged in the said regular assessment order.

The learned Counsel for the parties, therefore, agree that the substantial question of law framed in the present appeal is not required to be answered as it is only of academic value.

We, accordingly, dispose of the appeal as infructuous. No costs.

R. M. LODHA, J.

N. A. BRITTO, J.